

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL

STEP 1- LAND USE CHANGE TAX TO BE BILLED TO:

PROPERTY OWNER(S) OR **RIGHT OF WAY RESPONSIBLE PARTY LISTED BELOW:**

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS		
MUNICIPALITY		STATE	ZIP CODE

STEP 2 - PARCEL IDENTIFICATION OF DISQUALIFIED CURRENT USE LAND

PLEASE TYPE OR PRINT	(a) RIGHT OF WAY LAND USE CHANGE TAX - PROVIDE NAME OF LANDOWNER ON WHICH THE RIGHT OF WAY IS LOCATED		
	(b) ACCESSIBLE STREET LOCATION	MUNICIPALITY	COUNTY
	(c) TOTAL ACRES OF PARCEL	PARCEL TAX MAP AND LOT #	DEED BOOK AND PAGE #
	(d) CHECK ONE BELOW: <input type="checkbox"/> PARTIAL RELEASE <input type="checkbox"/> FULL RELEASE <input type="checkbox"/> RIGHT OF WAY LAND USE CHANGE TAX		

NOTE: A separate land use change tax (LUCT) must be submitted for each separate parcel of land.

STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

(a) Owners Name When Land Was First Recorded in Current Use:	DEED BOOK AND PAGE #
(b) Total Number of Acres Originally Enrolled in Current Use	
(c) Total Number of Acres Previously Released Since The Original Recording	
(d) Number of Acres Subject to the LUCT Per This Assessment	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	

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MUNICIPALITY LAND USE CHANGE TAX BILL
 (continued)

STEP 4 - ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative Description of the Disqualification:	
(b) Actual Date of Change in Use (MM/DD/YYYY)	<input style="width: 100px;" type="text"/>
(c) Full and True Market Value at Time of Change in Use	\$ <input style="width: 100px;" type="text"/>
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ <input style="width: 100px;" type="text"/>

STEP 5 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
MAILING ADDRESS		
MUNICIPALITY	STATE	ZIP CODE
(b) Actual Date of Change in Use (MM/DD/YYYY)	<input style="width: 100px;" type="text"/>	
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)	<input style="width: 100px;" type="text"/>	
(d) Full and True Market Value at Time of Change in Use	\$ <input style="width: 100px;" type="text"/>	
(e) Land Use Change Tax Due	\$ <input style="width: 100px;" type="text"/>	

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MUNICIPALITY LAND USE CHANGE TAX BILL

(continued)

STEP 7 - CHECKS PAYABLE AND MAILED TO: (COMPLETED BY MUNICIPAL TAX COLLECTOR)

(a) MAKE CHECKS PAYABLE TO:		
(b) MAIL TO:		
MAILING ADDRESS:		
MUNICIPALITY	STATE	ZIP CODE
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION:		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS:		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): <input type="checkbox"/> Yes <input type="checkbox"/> No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF \$ _____		
PAYABLE TO:		
(g) PAYMENT OF THE LAND USE CHANGE TAX IS DUE NO LATER THAN 30 DAYS AFTER MAILING OF THIS BILL. INTEREST, AT THE RATE OF 18% PER ANNUM, SHALL BE DUE IF THE TAX IS NOT PAID ON OR BEFORE: _____		

STEP 8 - ACKNOWLEDGEMENT OF PAYMENT (COMPLETED BY MUNICIPAL TAX C OLLECTOR)

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT
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MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

The Municipal Assessing Officials shall complete the Form A-5, Municipality Land Use Change Tax Bill, to assess the Land Use Change Tax on land that has been classified as open space land and assessed at current use values on or after April 1, 1974 that has undergone a change and as such, no longer qualifies for current use assessment.

WHEN TO FILE

Municipal Assessing Officials shall assess the Land Use Change Tax within 18 months of the date upon which they receive written notice of the change of use from the landowner or his or her agent, or within 18 months of the date the Municipal Assessing Officials actually discover the Land Use Change Tax is due and payable.

WHERE TO FILE

Upon approval and signature of the Form A-5 by the majority of the Municipal Assessing Officials, the original and two copies of the Form A-5 along with the Form A-5W, Land Use Change Tax Warrant, shall be submitted to the Municipal Tax Collector for collection of the Land Use Change Tax. A copy of the Form A-5 and Form A-5W shall be retained by the Municipal Assessing Officials.

BILLING AND COLLECTION OF THE TAX

Upon receipt of the Land Use Change Tax Warrant, the Municipal Tax Collector shall mail one copy of the Form A-5 and this instruction page to the property owner of right-of-way responsible party. Payment of the Land Use Change Tax shall be due no later than 30 days after the mailing of the Form A-5 bill. If billed to the property owner, they must pay a recording fee. Interest of 18% will accrue on any unpaid tax after 30 days. Upon receipt of payment by the property owner, the Form A-5 is recorded at the country registry of deeds. Upon receipt of payment by the right-of-way responsible party, the Form A-5 is not recorded at the registry of deeds. Copies of the paid Form A-5 bills shall be given to the Municipal Assessing Officials for their records.

APPEAL OF LAND USE CHANGE TAX

Any person aggrieved by the assessment of a Land Use Change Tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the Municipal Assessing Officials for an abatement of the Land Use Change Tax pursuant to RSA 79-A:10. If the Municipal Assessing Officials neglect or refuse to abate the Land Use Change Tax, any person aggrieved may appeal within 8 months of the notice of tax date and not afterwards, to either the Board of Tax and Land Appeals or Superior Court in accordance with RSA 79-A:10 or RSA 79-A:11.

ADA

Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.

NEED HELP?

Contact your Municipality or Municipal and Property Division at (603) 230-5950.

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INSTRUCTIONS

LINE-BY-LINE INSTRUCTIONS

The Municipal Assessing Officials shall complete Steps 1 through 6. Steps 7 and 8 shall be completed by the Municipal Tax Collector.

STEP 1

Indicate whether the property owner or the right-of-way responsible party will be assessed the tax. Provide the names and address of the party to whom the tax is being assessed.

STEP 2

- (a) If assessed to the right-of-way responsible party, list the name of the parcel landowner on which the change occurred.
- (b) Provide the parcel street location, municipality, and country on which the change in use occurred.
- (c) Provide the total acres of the parcel, tax map and lot number, and most recent deed reference for the parcel.
- (d) Indicate whether a portion of the parcel or the entire parcel is being released, or that it is a right-of-way change.

STEP 3

- (a) Provide the name of the property owner(s) that originally enrolled the land into current use including the registry of deeds book and page recording the reference.
- (b) Enter the total acres originally enrolled in current use.
- (c) Enter the total acres previously released since the original enrollment into current use.
- (d) Enter the number of acres subject to the Land Use Change Tax for this assessment.
- (e) Enter the number of acres remaining in current use, Step 3(b) minus Step 3(c) minus Step 3(d).

STEP 4

- (a) Provide the description of the land disqualification.
- (b) Provide the actual date of the event that disqualified the land in the following format: MM/DD/YYYY.
- (c) Provide the full and true market value of the land at the time of change in use.
- (d) Calculate the Land Use Change Tax by multiplying the full and true market value of the land by 10% (.10).

STEP 5

Signature of a majority of the Municipal Assessing Officials and date of signature indicates approval.

STEP 6

- (a) Provide the name and address of the party to whom the tax is to be billed.
- (b) Provide the actual date of the event that disqualified the land in Step 4(b) in the following format: MM/DD/YYYY.
- (c) Enter the date of the Land Use Change Tax Notice.
- (d) Enter the full and true market value at the time of change in use as indicated in Step 4(c).
- (e) Enter the Land Use Change Tax owed as calculated on page 2, Step 4(d).

STEP 7

- (a) Enter the name of the municipality to which the checks are to be made payable. This should be the municipality in which the parcel of land is located.
- (b) Enter the name of the Municipal Tax Collector and the applicable mailing address to which payments should be remitted.
- (c) Enter the Municipal Tax Collector's physical office location.
- (d) Enter the Municipal Tax Collector's hours of operation.
- (e) If the Land Use Change Tax is being billed to the right-of-way responsible party, it is exempt from recording and the box should be checked "Yes". If the Land Use Change Tax is being billed to the property owner, it is not exempt and the box should be checked "No".
- (f) Enter the applicable county registry of deeds recording and filing fee for the recording of the lien release. Indicate to whom the recording fee check should be made payable.
- (g) Enter the final date that the taxpayer has to pay the bill to avoid late payment penalties.

STEP 8

The Municipal Tax Collector shall sign and date the form when the tax is paid, and if applicable, the Municipal Tax Collector shall remit the original signed Form A-5 with the recording fee to the appropriate County Registry of Deeds. Copies of the paid, and if applicable the recorded, Form A-5 shall be provided to the Municipal Assessing Officials for their record.